Attorney's Docket No.:

DECLARATION, POWER OF ATTORNEY AND PETITION

I (We), the undersigned inventor(s), hereby declare that:

My residence, post office address and citizenship are as stated below next to my name,

I (We) believe that I am (we are) the original, first, and joint (sole) inventor(s) of the subject matter which is claimed and for which a patent is sought on the invention entitled

is claimed and for which a patent is sought on the invention entitled	
MODIFIED SARCOSINE OXIDASES, GENES AND RECOMBI	NANT DNAS THEREOF,
AND METHODS FOR PREPARING THE SAME	
the specification of which	
■ is attached hereto.	
☐ was filed on	as
Application Serial No.	
and amended on	
☐ was filed as PCT international application	
Number	
on _ ·	•
and was amended under PCT Article 19	
on	(if applicable).

I (We) hereby state that I (We) have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above; that I (We) do not know and do not believe that this invention was ever known or used before my invention or discovery thereof, or patented or described in any printed publication in any country before my invention or discovery thereof, or more than one year prior to this application, or in public use or on sale in the United States for more than one year prior to this application; that this invention or discovery has not been patented or made the subject of an inventor's certificate in any country foreign to the United States on an application filed by me or my legal representatives or assigns more than twelve months before this application.

I (We) acknowledge the duty to disclose information known to be material to the patentability of this application as defined in Section 1.56 of Title 37 Code of Federal Regulations.

I (We) hereby claim foreign priority benefits under Section 119(a)-(d) of Title 35 United States Code, of

any foreign application(s) for patent or inventor's certificate listed below and have also identified below any foreign application for patent or inventor's certificate having a filing date before that of the application on which priority is claimed:

			Priority	/
Application No.	Country	Filing date	claime	
2003-121533	Japan	April 25, 2003	■ Yes	□ No
2003-396807	Japan	November 27, 2003	_ ■ Yes	□ No
2004-116345	Japan	April 12, 2004	— ■ Yes	□ No
			_ □ Yes	□ No
I hereby claim the be application(s) listed be		19(e) of Title 35 Unite	ed States Cod	de, of any United States
(Application Number)		(Filing Date)		
(Application Number)		(Filing Date)		
application(s) listed be disclosed in the prior to 112 of Title 35 United defined in Section 1.5	low and, insofar as the United States applicat d States Code, I (We 6(a) of Title 37 Code	e subject matter of each tion in the manner provi e) acknowledge the dut	of the claims ided by the fir y to disclose s, which occu	de, of any United States of this application is not rst paragraph of Section material information as arred between the filing oplication:
			Status (pending,	
				patented,
Application Serial No.	Fi	ling Date		abandoned)

And I (We) hereby appoint: OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C., CUSTOMER NUMBER 22,850

I(We) hereby request that all correspondence regarding this application be sent to the firm of OBLON, SPIVAK, McCLELLAND, MAIER & NEUSTADT, P.C. whose Post office address is: 1940 Duke Street, Alexandria, VA 22314 U.S.A.

I (We) declare further that all statements made herein of my (our) knowledge are true and that all statements were made with the knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of the United States Code and that such willful false statements may jeopardize the validity of the application or any patent issued thereon.

Residence:

Chiha Janan

Keisuke FURLIKAWA

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April 9, 2004	250, Noda, Noda-shi, Chiba 278-8601 Japan
Date	
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Date	